

CHAPTER NO. 138

SENATE BILL NO. 1787

By Trail

Substituted for: House Bill No. 1721

By Hood

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 17, relative to the occupational privilege tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1709, is amended by deleting subsection (a) in its entirety and by substituting instead the following language:

(a) Any municipal or county government is authorized to pay the tax imposed by this part on behalf of the professionals subject to the tax who are employed by such governmental entity.


SECTION 2. Tennessee Code Annotated, Section 67-4-1709, is amended by deleting subsection (c) in its entirety and by substituting instead the following language:

(c) This section only applies to those municipalities and counties that adopt its provisions by a majority vote of the municipal or county legislative body.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

PASSED: May 5, 2003


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 19th day of May 2003


PHIL BREDESEN, GOVERNOR